

**SOUTHERN UNIVERSITY - BATON ROUGE CAMPUS
INTERCOLLEGIATE ATHLETICS PROGRAM**

**AGREED-UPON PROCEDURES ENGAGEMENT
FOR THE YEAR ENDED JUNE 30, 2008**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

8/19/09

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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
TO THE ACCOUNTING RECORDS**

Dr. Ralph Slaughter, President
Southern University System
Baton Rouge, Louisiana

At your request, we have performed the agreed-upon procedures, as enumerated below, which were agreed to by management of the **Southern University - Baton Rouge Campus (the University)**, to the accounting records of the Intercollegiate Athletics Program as of the year ended June 30, 2008, solely to assist the **University** in complying with NCAA Bylaw 6.2.3.1. The **University** is responsible for the accounting records of the Intercollegiate Athletics Program. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings were as follows:

MINIMUM AGREED - UPON GENERAL PROCEDURES

1. We obtained written representation from management as to the fair presentation of the Statement of Revenues and Expenditures of the Intercollegiate Athletics Program, completeness of required schedules and related financial information, adequacy of controls, compliance with National Collegiate Athletic Association (NCAA) rules and legislations, and other information as we considered necessary. We also verified the mathematical accuracy of amounts and agreed the Schedule of Revenues and Expenditures for the year ended June 30, 2008 to the **University's** general ledger. No exceptions were noted.
2. We obtained an understanding of the **University's** control environment and accounting systems for the Intercollegiate Athletics Program and performed test of the specific elements. We noted no exceptions based on the procedures performed.

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
TO THE ACCOUNTING RECORDS**

(CONTINUED)

MINIMUM AGREED - UPON GENERAL PROCEDURES, CONTINUED

3. We compared each operating revenue and expenditure category for June 30, 2007 and June 30, 2008, identifying variances of 20% or greater between individual revenue and expenditure categories that are 5% or more of the total. Based on procedures performed, we obtained explanations for all variances that exceed 20% or greater of revenues and expenditures between current and prior years, noting no exceptions.
4. We compared the budgeted revenues and expenditures to actual revenues and expenditures for each operating revenue and expenditure category for the year June 30, 2008, to identify any variances of 20% or greater between budgeted revenues and expenditures to actual revenues and expenditures. Based on procedures performed, we obtained explanations for all variances between budget and actual that exceeded 20% or greater for the year ended June 30, 2008, noting no exceptions.

MINIMUM AGREED-UPON PROCEDURES FOR REVENUES

1. We verified amounts reported as ticket sales by reviewing appropriate documentation (i.e. sales reports, receipts etc.) and comparing amounts to the general ledger, noting no exceptions.
2. We agreed amounts reported as Classic game and game guarantee revenues for football and men's & women's basketball per the general ledger to the University's contractual agreement and/or settlement statement with other Universities and vouched the related receipts, noting the following:
 - The University's management did not reconcile the Bayou Classic ticket sales revenue recorded in the general ledger with the Bayou Classic ticket sales revenue per the game settlement report. The amount per general ledger totaled \$708,020. The amount per settlement statement totaled \$697,901.

We recommend that the ticket sales revenue per the general ledger be reconciled to the ticket sales revenue per the Bayou Classic game settlement report with any variances explained.

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
TO THE ACCOUNTING RECORDS**

(CONTINUED)

MINIMUM AGREED-UPON PROCEDURES FOR REVENUES, CONTINUED

3. Per discussion with the University's management, they did not allocate any indirect institutional support for the year ended June 30, 2008.
4. We agreed the institutional support recorded by the institution during the year by recalculating the amount recorded as student athletic fees revenues that is transferred to the University's Intercollegiate Athletics Program, noting no exceptions. We also verified amounts transferred from the University's general ledger fund to support athletic activities, noting no exceptions.
5. We agreed the revenues from NCAA/Conference tournaments recorded by the University during the year by vouching supporting documentation received from the NCAA/Conference to amounts recorded in the general ledger. We noted no exceptions based on the procedures performed.
6. We agreed the revenues from royalties, advertisement, or sponsorships during the year by vouching supporting documentation from third parties to amounts recorded in the general ledger. We noted no exceptions based on the procedures performed.
7. Per discussion with the University's management there were no sport camps or clinics conducted during the year ended June 30, 2008.
8. We selected one operating revenue receipt from each category not previously mentioned above and agreed amounts to supporting documentation (i.e. contracts, sales reports, cash receipts) and agreed amounts to the general ledger. Based on procedures performed, we noted that the intercollegiate activities-other revenue account contained transactions that should have been charged to individual sports.

We recommend that management follow prescribed procedures and ensure that transactions are properly classified in the general ledger.

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
TO THE ACCOUNTING RECORDS**

(CONTINUED)

MINIMUM AGREED-UPON PROCEDURES FOR EXPENDITURES

1. We vouched a random sample of student-athletes from the listing of **the University's** student aid recipients. We vouched the recipients award letters to the detail of the student accounts. We noted no exceptions based on the procedures performed.
2. We agreed contractual agreements pertaining to game guarantee expenses recorded by **the University** during the reporting period to related amounts recorded in the general ledger. Based on procedures performed, we noted that basketball and football game guarantee expenses were charged to intercollegiate athletic-other expenses.
3. We compared current payroll amounts to the prior year's amounts and reconciled all variances greater than a pre-determined amount. We also reviewed supporting personnel action forms, W-2's, and contracts for coaches and support staff, noting appropriate approval for the related wages and fringe benefits increases and/or decreases. We noted no exceptions as a result of these procedures.
4. Per discussion with management and per payroll procedures performed above, **the University** did not have any severance payments to the athletic department employees during the year ended June 30, 2008.
5. We obtained and documented an understanding of **the University's** recruiting expense policies. **The University's** policies were compared and agreed to existing institutional and NCAA related policies without exception.
6. We obtained and documented an understanding of **the University's** team travel policies. **The University's** policies were compared and agreed to existing institutional and NCAA related policies without exception.
7. We obtained and documented an understanding of the institution's methodology for allocating indirect facilities support. Per discussion with management, **the University** did not allocate indirect facilities support during the year tested.
8. Compare and agree indirect facilities and administrative support reported by **the University** in the statement to the corresponding revenue category (indirect facilities and administrative support) reported by the institution in the statement. Recalculate totals. Per discussion with management, **the University** did not allocate indirect facilities support during the year tested.

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
TO THE ACCOUNTING RECORDS**

(CONTINUED)

MINIMUM AGREED-UPON PROCEDURES FOR EXPENDITURES, CONTINUED

9. We vouched a random sample of operating expenditure transactions and reviewed the related purchasing documents, invoices and cancelled checks. We noted that transactions were properly classified by account but charged to intercollegiate athletics instead of the applicable sport. We also noted that there was a telephone bill that was improperly allocated to athletics, athletics was over charged by approximately \$10,000.

We recommend that management follow prescribed procedures and ensure that all transactions be properly reviewed and approved prior to processing for payment.

MINIMUM AGREE - UPON PROCEDURES FOR NOTES AND DISCLOSURES

1. Per review of the general ledger and discussions with the University's management, the athletic department did not receive any contributions that exceeded 10% of total contributions for the year ended June 30, 2008.
2. We obtained and gained an understanding of the policies and procedures for acquiring, depreciating, and disposing of intercollegiate athletics- related assets, noting no exceptions.
3. We agreed the capital asset schedule to the University's general ledger. During the year tested, we noted no capitalized additions were greater than 10% of total capital additions for the year ended June 30, 2008.

**MINIMUM AGREED - UPON PROCEDURES
FOR AFFILIATED AN OUTSIDE ORGANIZATIONS**

1. The University's management provided a listing of all known affiliated and outside organizations that were created for or on behalf of the athletic department for year ended June 30, 2008.

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
TO THE ACCOUNTING RECORDS**

(CONTINUED)

**MINIMUM AGREED - UPON PROCEDURES
FOR AFFILIATED AN OUTSIDE ORGANIZATIONS (CONTINUED)**

2. We requested from management, a summary of revenue and expenditures for or on behalf of the Intercollegiate Athletics Programs affiliated and outside organizations. Based on procedures performed, we noted that management did not have a summary of revenues and expenditures for all of the affiliated and outside organizations.

We recommend that the University's management obtain from affiliated and outside organizations a detail summary of all revenues and expenditures.

3. We noted that the University's management did not have procedures in place to gather information on the nature and extent of affiliated and outside organizational activity for or on behalf of the University's Intercollegiate Athletics Programs.

We recommend that the University's management implement written policies and procedures to obtain information on the nature and extent of activities of affiliated and outside organizations.

4. The University's management was not able to provide an independent audit report for all known affiliated and outside organizations if any were done for the year ended June 30, 2008.

We recommend that the University's management inquire of all outside organizations if an independent audit was done and if so obtain a copy of the independent audit report.

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
TO THE ACCOUNTING RECORDS**

(CONTINUED)

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the specified elements, accounts or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the information and use of the President, his designees and authorized representatives of the National Collegiate Athletics Association and is not intended to be and should not be used by anyone other than these specified parties.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

April 15, 2009

SOUTHERN UNIVERSITY
INTERCOLLEGIATE ATHLETICS PROGRAMS
SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2008

	Football	Bayou Classic Activity	Sub-total Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
Operating Revenues:								
Ticket sales	\$ 1,070,032	\$ 708,020	\$ 1,778,052	\$ 25,236	\$ 54	\$ 15,947	\$ -	\$ 1,819,289
Guarantees	375,000	-	375,000	262,101	23,000	-	-	660,101
Athletic fees	-	-	-	-	-	-	2,312,281	2,312,281
NCAA Rev. Dist	-	-	-	-	-	-	394,210	394,210
SWAC revenue distribution	-	-	-	-	-	11,005	94,795	105,800
Parking fees	147,465	-	147,465	-	-	-	-	147,465
Licensing royalties	-	-	-	-	-	-	40,376	40,376
Handling fees	-	-	-	-	-	-	26,210	26,210
Direct institutional support	-	-	-	-	-	-	1,313,704	1,313,704
Other revenue	-	-	-	-	-	-	18,871	18,871
Total operating revenues	1,592,497	708,020	2,300,517	287,337	23,054	26,952	4,200,447	6,838,307
Operating Expenditures:								
Salaries and wages	533,194	-	533,194	279,989	165,889	496,334	1,328,318	2,803,724
Related benefits	136,927	-	136,927	69,213	49,043	154,970	275,586	685,739
Professional services	-	-	-	-	4,600	-	101,403	106,003
Membership dues	-	-	-	-	-	-	20,100	20,100
Recruiting	49,841	-	49,841	18,385	6,255	10,610	-	85,091
Medical expenses and insurance	-	-	-	-	-	-	178,380	178,380
Operating services	-	-	-	-	-	-	31,465	31,465
Travel	4,676	50,619	55,295	4,560	-	4,197	9,031	73,083
Team travel	363,286	-	363,286	98,212	76,487	277,009	75,855	890,849
Supplies	90,052	-	90,052	8,679	14,650	39,144	149,935	302,460
Facilities, maintenance and rental	-	-	-	-	-	-	57,376	57,376
Guarantees	70,000	-	70,000	6,495	-	-	-	76,495
Scholarships	451,157	-	451,157	114,441	98,745	605,313	20,818	1,290,474
Other charges	-	-	-	-	-	-	89,057	89,057
Acquisitions	-	-	-	-	-	2,064	57,123	59,187
Bad debt expense	-	-	-	-	-	-	19,645	19,645
Prior Per Adj	-	-	-	-	-	-	22,713	22,713
Total operating expenditures	1,699,133	50,619	1,749,752	599,974	415,669	1,589,641	2,436,805	6,791,841
Excess revenues over (expenditures)	\$ (105,636)	\$ 657,401	\$ 550,765	\$ (312,637)	\$ (392,615)	\$ (1,562,689)	\$ 1,763,642	\$ 46,466

The accompanying notes are an integral part of this schedule.

**SOUTHERN UNIVERSITY-BATON ROUGE CAMPUS
INTERCOLLEGIATE ATHLETICS PROGRAM
AGREED-UPON PROCEDURES ENGAGEMENT
NOTES TO THE SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2008**

NOTE 1 - ORGANIZATION:

Southern University-Baton Rouge Campus (the University) is a publicly supported institution of higher education. **The University** is a political subdivision of the State of Louisiana, within the Executive Branch of government, under the management and supervision of the Southern University Board of Supervisors. However, the annual budget of **the University** and proposed changes to the degree programs, departments of instruction, et cetera, require the approval of the Board of Regents. The Board of Supervisors is comprised of 17 members appointed for a six year term by the Governor with the consent of the Senate, and one student member appointed for a one year term by a council composed of the student body presidents of the Southern University System. As a State agency, operations of **the University's** instructional programs are funded through annual lapsing appropriations made by the Louisiana Legislature.

The Southern University-Baton Rouge Campus operates the following Intercollegiate Athletics Programs:

- o Football;
- o Basketball (men and women);
- o Baseball;
- o Tennis (men and women);
- o Golf (men and women);
- o Track (men and women);
- o Volleyball;
- o Softball (women); and
- o Bowling (women)

**SOUTHERN UNIVERSITY-BATON ROUGE CAMPUS
INTERCOLLEGIATE ATHLETICS PROGRAM
AGREED-UPON PROCEDURES ENGAGEMENT
NOTES TO THE SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2008**

(CONTINUED)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Reporting

The accompanying Schedule of Revenues and Expenditures for the Intercollegiate Athletics Program has been prepared in the format set forth in the National Collegiate Athletic Association (NCAA) Audit Guide. The purpose of the schedule is to present a summary of those activities of the **Southern University-Baton Rouge Campus (the University)** Intercollegiate Athletics Program for the year ended June 30, 2008.

Because the schedule presents only selected financial activities of **the University**, it is not intended to and does not present either the financial position, changes in fund balances or the current fund's revenues, expenditures and other changes of **the University**.

All activities of the Intercollegiate Athletics Programs are reported among the **University's** unrestricted current funds. The unrestricted current funds of the **University** were audited by the State of Louisiana Legislative Auditor.

The accounting principles followed by **the University** in preparing the Schedule of Revenues and Expenditures are as follows:

o **Fund Accounting**

The accounts of **the University** are maintained in accordance with the principles of fund accounting under which resources for various purposes are classified into funds according to specified activities or objectives. Financial transactions of funds having similar characteristics are combined and reported by fund group. As indicated above, the activities of the Intercollegiate Athletics Program are reported in the unrestricted current funds.

**SOUTHERN UNIVERSITY-BATON ROUGE CAMPUS
INTERCOLLEGIATE ATHLETICS PROGRAM
AGREED-UPON PROCEDURES ENGAGEMENT
NOTES TO THE SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2008**

(CONTINUED)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

o Basis of Accounting

The Schedule of Revenues and Expenditures for the Intercollegiate Athletics Program has been prepared on the accrual basis of accounting, except that (1) depreciation is not recognized, (2) annual and sick leave are recognized when paid, (3) summer school tuition and fees and faculty salaries and related benefits are not pro-rated, but are deferred to the succeeding year, and (4) inventory of the general fund are recorded as expenditures at the time of purchase.

The preparation of the Schedule of Revenues and Expenditures in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Additionally, the excess of revenues over expenditures that a specific intercollegiate athletic program generates is utilized to offset a deficit experienced by another program and are recorded as transfers.

To the extent that current funds are used to finance plant assets, the amounts so provided are accounted for as expenditures.

NOTE 3 - STUDENT ATHLETIC FEES:

An athletic fee of \$115 per semester is assessed to full-time undergraduate, graduate and law students who are enrolled on campus and for part-time undergraduate students who are also enrolled on campus. For purposes of the Schedule of Revenues and Expenditures, the student athletic fees have been allocated to other sports and non-program specific activities.

**SOUTHERN UNIVERSITY-BATON ROUGE CAMPUS
INTERCOLLEGIATE ATHLETICS PROGRAM
AGREED-UPON PROCEDURES ENGAGEMENT
NOTES TO THE SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2008**

(CONTINUED)

NOTE 4 - CAPITAL OUTLAYS:

Capital outlays are recorded as expenditures in the current fund and as an addition to fund balance in the Net Investment in the Plant Fund.

NOTE 5 - NCAA REVENUE DISTRIBUTION:

The Intercollegiate Athletics Program received revenues during the year from the NCAA for certain intercollegiate athletic activities. The amount received was calculated by the NCAA in accordance with a distribution formula which is utilized to determine the amount to be remitted to all participating institutions.

NOTE 6 - OUTSIDE ORGANIZATIONS:

Southern University-Baton Rouge Campus Intercollegiate Athletics Program is the recipient of contributions to or on behalf of the program established by the Southern University Quarterback Club, the Six Man Club, and the Southern University System Foundation. The financial activities of the affiliated organizations were not available as of this report issuance date.

NOTE 7 - SCHOLARSHIP EXPENDITURE:

The total scholarship expenditure per the Schedule of Revenues and Expenditures represents all athletic scholarships disbursed during the Fall 2007, Spring and Summer 2008 semesters.



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**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES -
INTERNAL CONTROL OVER FINANCIAL REPORTING
FOR THE INTERCOLLEGIATE ATHLETICS PROGRAM**

Dr. Ralph Slaughter, President
Southern University System
Baton Rouge, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of **Southern University - Baton Rouge Campus (the University)**, solely to assist the users in evaluating whether the **University** maintained an effective internal control over financial reporting for the Intercollegiate Athletics Program as of June 30, 2008. The management of the **University** is responsible for the **University's** Intercollegiate Athletics Program's internal control over financial reporting. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- A. We reviewed the athletic department's organization and the use of internal auditors in the department to ensure adherence to established policies and procedures. We noted no exceptions as a result of this procedure.
- B. We reviewed the flow of information through the accounting system for selected revenue, cash receipt and cash disbursement transactions. We noted that both revenue and expense transactions were not being properly classified either by account or by sport.

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES -
INTERNAL CONTROL OVER FINANCIAL REPORTING
FOR THE INTERCOLLEGIATE ATHLETICS PROGRAM

(CONTINUED)

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the effectiveness of internal control over financial reporting. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the President, his designees and authorized representatives of the National Collegiate Athletic Association and is not intended to be and should not be used by anyone other than these specified parties.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

April 15, 2009



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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES -
COMPLIANCE WITH STATE LAWS AND REGULATIONS**

Dr. Ralph Slaughter, President
Southern University System
Baton Rouge, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of **Southern University - Baton Rouge Campus (the University)**, solely to assist the users in evaluating the effectiveness of **the University's Intercollegiate Athletics Program's** internal control over compliance with state laws and regulations as of June 30, 2008. The management of **the University** is responsible for **the University's Intercollegiate Athletics Program's** internal control over compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings were as follows:

- A. We reviewed and tested representations made by management in the Louisiana Systems Survey and Compliance Questionnaire which related to the operations of the Intercollegiate Athletic Program. We noted no exceptions as a result of this procedure.
- B. We reviewed the Athletic Department's compliance with state travel regulations and competitive bid requirements by randomly testing expenditure transactions. We noted no exceptions as a result of this procedure.

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES -
COMPLIANCE WITH STATE LAWS AND REGULATIONS

(CONTINUED)

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the effectiveness of internal control over compliance with state laws and regulations. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the President, his designees and authorized representatives of the National Collegiate Athletic Association and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor for the State of Louisiana as a public document.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

April 15, 2009

**SOUTHERN UNIVERSITY - BATON ROUGE
INTERCOLLEGIATE ATHLETICS PROGRAM
AGREED-UPON PROCEDURES**

EXIT CONFERENCE

An exit conference was held to discuss the report. Those in attendance were as follows:

SOUTHERN UNIVERSITY - BATON ROUGE CAMPUS

Mr. Flandus McClinton	--	Vice Chancellor for Finance and Administration
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BRUNO & TERVALON, LLP, CERTIFIED PUBLIC ACCOUNTANTS

Mr. Michael B. Bruno, CPA	--	Managing Partner
Mr. Sean M. Bruno, CPA	--	Manager